



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

17 Garfield 0523 Jordan Public Schools

0377 Jordan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	550,948.49	550,948.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	33,501.29	33,501.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,616.43	24,616.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,326.16	70,326.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,954.95	30,954.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,584.61	4,357.06	16,227.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	116,207.92	62,468.80	0.00	53,739.12	0.00	0.00
27XX Student Transportation Services	37,150.40	37,150.40	0.00	0.00	0.00	0.00
31XX Food Services	71,027.86	71,027.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	113,917.56	0.00	0.00	113,917.56	0.00	0.00
Totals	1,069,235.67	885,351.44	16,227.55	167,656.68	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,069,235.67					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

17 Garfield 0523 Jordan Public Schools

0378 Garfield County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	365,165.03	365,165.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	35,213.13	35,213.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,303.11	24,303.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,977.56	71,977.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40,625.53	40,625.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,931.70	4,723.80	16,207.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	180,760.89	174,725.08	0.00	6,035.81	0.00	0.00
27XX Student Transportation Services	155,416.92	155,416.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	68,877.19	68,877.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	111,350.32	0.00	0.00	111,350.32	0.00	0.00
Totals	1,074,621.38	941,027.35	16,207.90	117,386.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,074,621.38					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0377 Jordan Elem	Indirect/Direct	16,227.55 / 885,351.44	1.83%		
	LE 0378 Garfield County H S	Indirect/Direct	16,207.90 / 941,027.35	1.72%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0377 Jordan Elem	0.0249	0.0246	0.0212	0.0215	1.83%
	0378 Garfield County H S	0.0249	0.0246	0.0212	0.0215	1.72%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0377 Jordan Elem	0.0000	0.0000	0.0000	0.0000	
	0378 Garfield County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0377 Jordan Elem	0.0249	0.0246	0.0212	0.0215	
	0378 Garfield County H S	0.0249	0.0246	0.0212	0.0215	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0377 Jordan Elem	2.10%	
	0378 Garfield County H S	2.08%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0523 Jordan Public Schools	2.09%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

17 Garfield 0530 Pine Grove Elementary

0385 Pine Grove Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	56,032.12	56,032.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	341.00	341.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,651.47	0.00	5,651.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,262.38	10,262.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,684.90	1,684.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,406.92	3,406.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,444.68	0.00	0.00	2,444.68	0.00	0.00
Totals	79,823.47	71,727.32	5,651.47	2,444.68	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	79,823.47					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0385 Pine Grove Elem	Indirect/Direct	5,651.47 / 71,727.32		7.88%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0385 Pine Grove Elem	0.0245	0.0348	0.0406	0.0448	7.88%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0385 Pine Grove Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0385 Pine Grove Elem	0.0245	0.0348	0.0406	0.0448	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0385 Pine Grove Elem				4.25%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0530 Pine Grove Elementary	Your Preliminary Rate by School System (SS) is:	4.25%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

17 Garfield 0531 Kester Elementary

0386 Kester Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	66,902.93	65,017.44	0.00	1,885.49	0.00	0.00
222X Educational Media Services	3,623.00	0.00	0.00	3,623.00	0.00	0.00
23XX Support Services - General Administration	1,077.59	1,077.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,888.29	415.57	6,472.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,934.29	13,934.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,617.45	6,617.45	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,940.73	0.00	0.00	4,940.73	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	17,000.00	0.00	0.00	0.00	17,000.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,208.06	0.00	0.00	7,208.06	0.00	0.00
Totals	128,192.34	87,062.34	6,472.72	17,657.28	17,000.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	128,192.34					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0386 Kester Elem	Indirect/Direct	6,472.72 / 87,062.34	7.43%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0386 Kester Elem	0.1413	0.1217	0.1134	0.1093	7.43%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0386 Kester Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0386 Kester Elem	0.1413	0.1217	0.1134	0.1093	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0386 Kester Elem			10.64%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0531 Kester Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

10.64%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

17 Garfield 0532 Cohagen Elementary

0387 Cohagen Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	77,663.96	77,663.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	36,870.57	36,870.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,017.81	577.68	9,440.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,241.03	17,241.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	79,529.48	35,615.44	0.00	43,914.04	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,235.60	0.00	0.00	5,235.60	0.00	0.00
Totals	226,558.45	167,968.68	9,440.13	49,149.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	226,558.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0387 Cohagen Elem	Indirect/Direct	9,440.13 / 167,968.68	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				5.62%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0387 Cohagen Elem	0.0018	0.0003	0.0004	0.0185	5.62%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0387 Cohagen Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0387 Cohagen Elem	0.0018	0.0003	0.0004	0.0185	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0387 Cohagen Elem				1.47%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0532 Cohagen Elementary	Your Preliminary Rate by School System (SS) is:	1.47%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

17 Garfield 0537 Sand Springs Elementary

0392 Sand Springs Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	42,982.59	42,982.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,023.79	2,023.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,211.79	0.00	6,211.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,073.85	19,073.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,032.40	3,032.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,161.54	0.00	0.00	2,161.54	0.00	0.00
Totals	75,485.96	67,112.63	6,211.79	2,161.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	75,485.96					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0392 Sand Springs Elem	Indirect/Direct	6,211.79 / 67,112.63	9.26%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0392 Sand Springs Elem	0.0236	0.0301	0.0457	0.0617	9.26%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0392 Sand Springs Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0392 Sand Springs Elem	0.0236	0.0301	0.0457	0.0617	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0392 Sand Springs Elem			4.82%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0537 Sand Springs Elementary	Your Preliminary Rate by School System (SS) is:	4.82%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

17 Garfield 0539 Ross Elementary

0394 Ross Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	38,992.67	38,992.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,713.63	17,713.63	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,589.05	8,589.05	0.00	0.00	0.00	0.00
31XX Food Services	2,786.38	2,786.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,047.72	0.00	0.00	1,047.72	0.00	0.00
Totals	69,129.45	68,081.73	0.00	1,047.72	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	69,129.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0394 Ross Elem	Indirect/Direct	0.00 / 68,081.73	0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0394 Ross Elem	0.0025	0.0030	0.0036	0.0042	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0394 Ross Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0394 Ross Elem	0.0025	0.0030	0.0036	0.0042	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0394 Ross Elem			0.25%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0539 Ross Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.